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October 4, 2004

Mail Stop Issue Fee
Commissioner For Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Applicants: Eliyahou Harari et al.
Title: Non-Volatile Memory Cells Utilizing Substrate Trenches
Application No.: 09/925,134 Filing Date: August 8, 2001
Examiner: Quinto, Kevin V. Group Art Unit: 2826
Docket No.: SNDK.111US1 Conf. No.: 6957

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

- (1) Return Receipt Postcard;
- (2) This Transmittal Letter (in duplicate);
- (3) Issue Fee Transmittal (1 page-in duplicate);
- (4) Comments on Statemetn of Reasons for Allownace (1 page); and
- (5) Check for \$1,679.00.

☒ The fee has been calculated as shown below:

<input checked="" type="checkbox"/> Issue Fee	\$	1,370.00
<input checked="" type="checkbox"/> Publication Fee	\$	300.00
<input checked="" type="checkbox"/> 3 Advance Copies	\$	9.00

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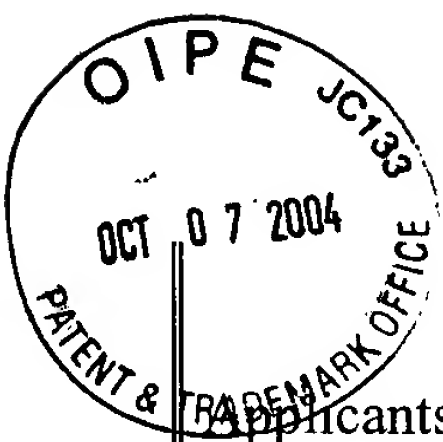
Signature

Mary S. Braggi

Respectfully submitted,

Gerald P. Parsons

Gerald P. Parsons
Reg. No.: 24,486



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Mary S. Bragg
Signature

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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

The short characterization of the allowed claims given on page 2 of the Notice of Allowability mailed April 7, 2004 and the Notice of Allowability mailed September 14, 2004, does not accurately identify elements of all the claims. For example, although claims 8, 10, 31, 35 and 37 specify a charge trapping dielectric, other claims do not. In deed, many of the other claims specify floating gates.

Respectfully submitted,

Gerald P. Parsons
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